

SOUTHEAST DELCO SCHOOL DISTRICT

2023-2024

GENERAL FUND BUDGET DISCUSSION

Committee of the Whole Meeting – April 20, 2023 at 6:00 P.M.

Craig A. Butler

Chief Operating and Financial Officer

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2023-2024 Budget Expense Challenges

Partially funded and unfunded mandated expenditures include:

- > Charter School Tuition
- > Special Education
- > PSERS Retirement Costs
- > Transportation (Special Placements and Charter Schools)

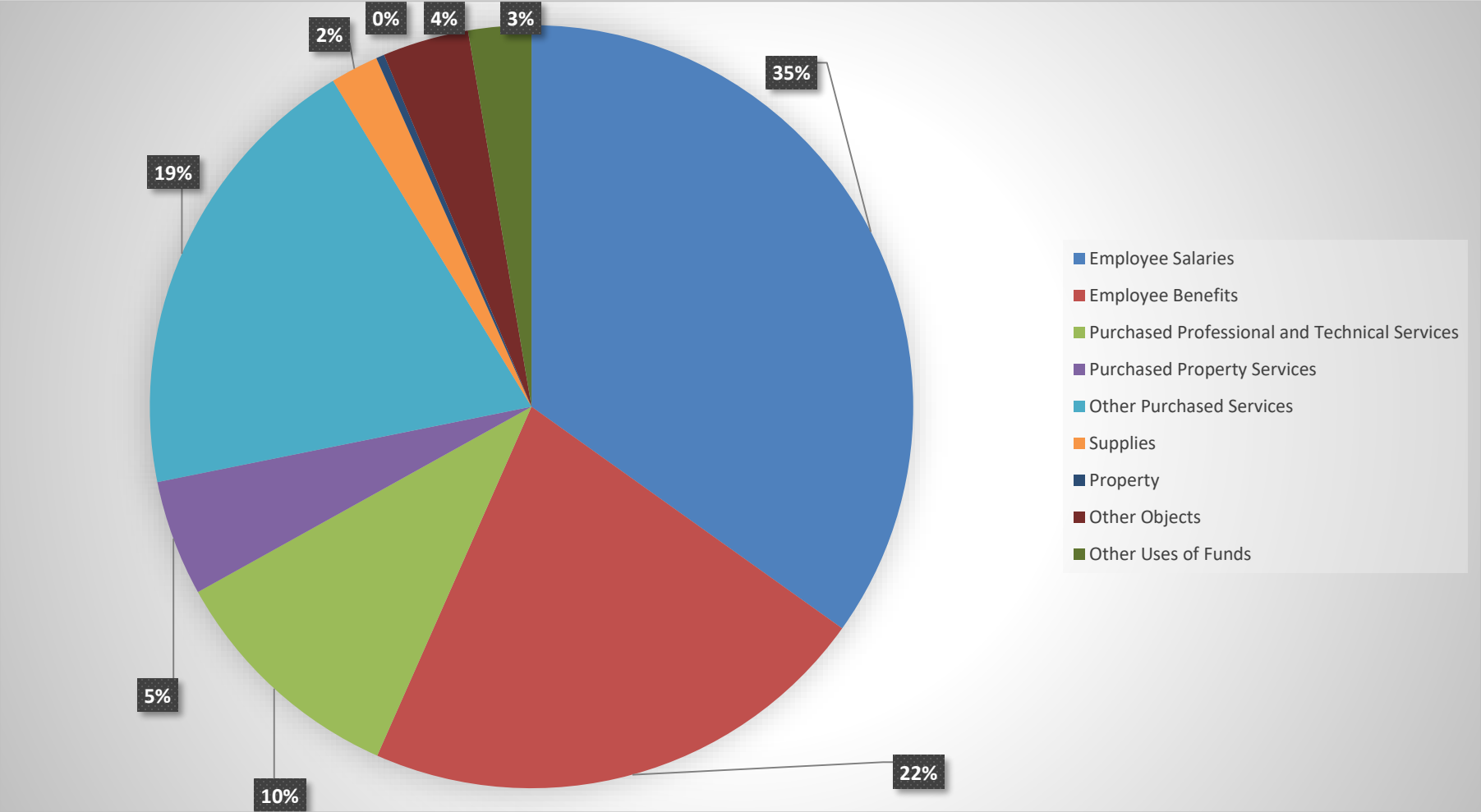
Contractual obligations:

- > Salaries
- > Benefits

2023-2024 Budget Expense by Object Code

OBJECT CODE CATEGORY	Final Budget 2022-2023	Preliminary Proposed Budget 2023-2024	Change
Employee Salaries	\$ 34,837,896	\$ 35,997,977	\$ 1,160,082
Employee Benefits	21,902,184	22,459,588	557,404
Purchased Professional and Technical Services	9,424,059	10,637,275	1,213,216
Purchased Property Services	9,864,997	5,064,997	(4,800,000)
Other Purchased Services	18,073,492	20,095,992	2,022,500
Supplies	2,104,050	2,104,050	-
Property	361,000	361,000	-
Other Objects	3,767,290	3,767,290	-
Other Uses of Funds	2,752,365	2,752,365	-
TOTAL	\$ 103,087,333	\$ 103,240,534	\$ 153,201

2023-2024 Budget Expense by Object Code



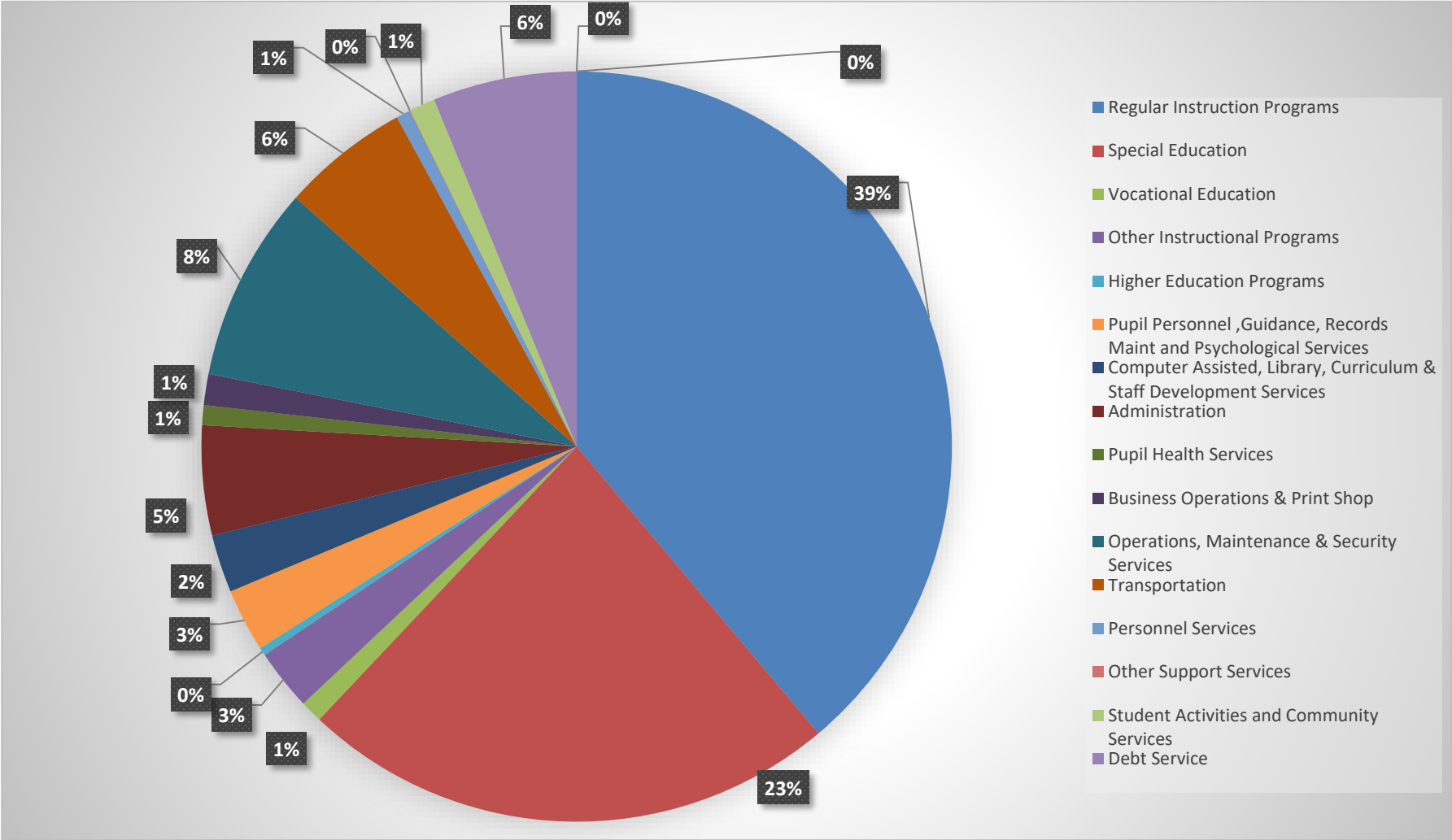
2023-2024 Budget Expense by Function Code

Function Description	Preliminary Proposed Budget 2023-2024
Regular Instruction Programs	\$ 40,110,998
Special Education	23,929,348
Vocational Education	986,951
Other Instructional Programs	2,725,059
Higher Education Programs	349,333
Subtotal Instructional Programs	\$ 68,101,688
Pupil Personnel ,Guidance, Records Maint and Psychological Services	\$ 2,816,169
Computer Assisted, Library, Curriculum & Staff Development Services	2,572,984
Administration	4,878,783
Pupil Health Services	884,986
Business Operations & Print Shop	1,379,140
Operations, Maintenance & Security Services	8,707,928
Transportation	5,692,024
Personnel Services	625,339
Other Support Services	29,558
Subtotal Support Services	\$ 27,586,910

2023-2024 Budget Expense by Function Code

Function Description	Preliminary Proposed Budget 2023-2024
Student Activities and Community Services	\$ 1,148,630
Subtotal Noninstructional Services	\$ 1,148,630
Debt Service	\$ 6,403,305
Fund Transfers	-
Budgetary Reserve	-
Subtotal Other Financing Uses	\$ 6,403,305
TOTAL BUDGETARY EXPENDITURES	\$ 103,240,534

2023-2024 Budget Expense by Function Code



Purchases, Contracts & Other

		<u>Estimated Cost</u>
<u>Security Equipment Purchases Ordered</u>		
26	Audible Door Alarms - APHS	\$37,514
1	Evolv Weapons Detection System - APHS (Lower Level)	\$131,575
1	Evolv Weapons Detection System - Knight Academy	\$131,575
7	Avigilon 8MP Dome Camera	\$18,587
34	Motorola Portable Radio	\$45,000
 <u>Security Contracts</u>		
4 Guards	Cardinal Point Security Group	\$220,000
9 Guards	Cardinal Point Security Group	\$445,000
20 Safety Advocates	Safe Corridors, Inc.	\$858,000
 <u>Administrative Services Contract</u>		
1 Assistant Principal - APHS		\$49,385
 <u>Other</u>		
13	Course Coverage \$300/day x 111 days	\$432,900
	Prep Coverage	TBD
582	Stay at Job Bonus @ \$500 July - December 2022	\$291,000
	Stay at Job Bonus @ \$750 January - June 2023	\$436,500
	Perfect Attendance	TBD
Total		<u>\$3,097,036</u>

2023-2024 GENERAL FUND BUDGET TIMELINE

1. 2022/2023 General Fund Budget

- Fund Balance – June 30, 2022
- Projected Fund Balance – June 30, 2023 – *To Be Determined*
- Expenditure Sections - Object Categories Committee of the Whole – March 16, 2023
 - Object 300 – Purchased Professional and Technical Services
 - Object 400 – Purchased Property Services
 - Object 500 – Other Purchased Services
 - Object 600 – Supplies
 - Object 700 – Property
 - Object 800 - Other Objects
 - Object 900 – Other Uses of Funds
- Expenditure Sections - Object Categories Committee of the Whole – April 20, 2023 (*Tentative*)
 - Object 100 – Personnel Services - Salaries
 - Object 200 – Personnel Services – Employee Benefits

2023-2024 GENERAL FUND BUDGET TIMELINE –CONT'D

2. 2023/2024 Tentative Budget Timeframe

<i>February 16, 2023</i>	<i>Committee of the Whole – Budget Process Overview</i>
<i>March 17, 2023</i>	<i>Committee of the Whole – Budget Work Session</i>
<i>April 20, 2023</i>	<i>Committee of the Whole – Budget Work Session</i>
<i>April 27, 2023</i>	<i>Board Meeting – Adopt Proposed Final Budget (Tentative)</i>
<i>May 18, 2023</i>	<i>Committee of the Whole – Budget Work Session</i>
<i>May 25, 2023</i>	<i>Board Meeting – Budget Update</i>
<i>June 15, 2023</i>	<i>Committee of the Whole – Budget Work Session</i>
<i>June 22, 2023</i>	<i>Board Meeting – Adopt Final Budget</i>

NEXT REPORT – Monthly COW

- Financial Reports and Projections Discussions
- General Fund Budget Expenditure Categories – All categories
- General Fund Budget – Adoption of Proposed Final GFB

Southeast Delco School District

THE END